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WHAT IS CLAIMED IS:

- 1. An etching solution suitable for etching a resin layer based on a polyimide, the solution comprising:
 - 3 to 65% by weight alcohol;
 - 10 to 55% by weight alkaline compound; and
- 0.75 to 3.0 times the weight of the alkali compound water, wherein the alcohol comprises at least one alcohol selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide.
- 2. An etching solution suitable for etching a resin layer based on a polyimide, the solution comprising:
 - 3 to 65% by weight alcohol;
 - 10 to 55% by weight alkaline compound; and
- 0.85 to 2.5 times the weight of the alkali compound water, wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide.
- 3. The etching solution of claim 1, wherein the alkali metal hydroxide comprises at least one compound selected from a group consisting of sodium hydroxide, potassium hydroxide and lithium hydroxide.
- 4. The etching solution of claim 2, wherein the alkali metal hydroxide comprises at least one compound selected from

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a group consisting of sodium hydroxide, potassium hydroxide and lithium hydroxide.

- 5. The etching solution of claim 1, wherein the quaternary ammonium hydroxide comprises at least one selected from the group consisting of tetramethylammonium hydroxide and tetraethylammonium hydroxide.
- 6. The etching solution of claim 2, wherein the quaternary ammonium hydroxide comprises at least one selected from the group consisting of tetramethylammonium hydroxide and tetraethylammonium hydroxide.
 - 7. The etching solution of claim 1, wherein the diol comprises at least one diol selected from a group consisting of 1,3-propanediol, 2,3-butanediol, 1,4-butanediol and 1,5-pentanediol.
 - 8. The etching solution of claim 2, wherein the diol comprises at least one diol selected from a group consisting of 1,3-propanediol, 2,3-butanediol, 1,4-butanediol and 1,5-pentanediol.
 - 9. A method for etching a resin layer, comprising:

forming a film-like resin layer based on a polyimide having an imidation degree of from 50 to 98 %;

providing a resist layer having an opening at a desired position on a surface of the resin layer; and

bringing an etching solution at 65 °C or more into contact with the resin layer located at a bottom of the opening to etch the resin layer, wherein the etching solution comprises 3 to 65% by weight alcohol, 10 to 55% by weight alkali compound and water in a weight of 0.75 to 3.0 times a

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weight of the alkali compound, and wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide.

10. A method for etching a resin layer, comprising:

forming a film-like resin layer based on a polyimide having an imidation degree of from 50 to 98 %;

providing a resist layer having an opening at a desired position on the surface of the resin layer; and

bringing an etching solution at 65 °C or more into contact with the resin layer located at a bottom of the opening to etch the resin layer, wherein the etching solution comprises 3 to 65% by weight alcohol, 10 to 55% by weight alkali compound and water in a weight of from 0.85 to 2.5 times the weight of the alkali compound and wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide.

- 11. The method of claim 9, wherein forming a film-like resin layer comprises heating a precursor layer based on a polyimide resin having an imidation degree of less than 50 %.
- 12. The method of claim 10, wherein forming a film-like resin layer comprises heating a precursor layer based on a polyimide resin having an imidation degree of less than 50 %.

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13. The method of claim 9 wherein forming a film-like resin layer comprises applying a coating solution; and

drying the coating solution containing a polyimide having an imidation degree of from 50 to 98 % on a substrate.

- 14. The method of claim 10, wherein forming a film-like resin layer comprises applying a coating solution; and
- drying the coating solution containing a polyimide 10 having an imidation degree of from 50 to 98 % on a substrate.
 - 15. A method for manufacturing a flexible wiring board comprising:

applying a coating solution containing a polyimide precursor on a side of a substrate having at least a metal wiring on which the metal wiring is provided;

drying the coating solution to form a precursor layer based on a polyimide having an imidation degree of less than 50 %;

heating the precursor layer to form a polyimide resin layer having an imidation degree of from 50 to 98 %;

applying a resist layer coating solution on a surface of the resin layer;

drying the resist layer coating solution to form a 25 resist layer;

patterning the resist layer in a desired shape to form an opening;

preparing an etching solution comprising 3 to 65% by weight alcohol, 10 to 55% by weight alkali compound and water in a weight of from 0.75 to 3.0 times a weight of the alkali compound and wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6

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carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide; and

bringing the etching solution at 65 °C or more into contact with the resin layer located at a bottom of the opening to etch the resin layer.

16. A method for manufacturing a flexible wiring board comprising:

applying a coating solution containing a polyimide precursor on a surface of a metal foil;

drying the coating solution to form a precursor layer based on a polyimide having an imidation degree of less than 50 %;

heating the precursor layer to form a polyimide resin layer having an imidation degree of from 50 to 98 %;

applying a resist layer coating solution on the surface of the resin layer;

drying the resist layer coating solution to form a resist layer;

patterning the resist layer in a desired shape to form an opening;

preparing an etching solution comprising 3 to 65% by weight alcohol, 10 to 55% by weight alkali compound, and water in a weight of from 0.75 to 3.0 times the weight of the alkali compound, and wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide;

bringing the etching solution at $65~^{\circ}\text{C}$ or more into contact with the resin layer located at a bottom of the

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opening to etch the resin layer;

and providing a resist layer having an opening at a desired position on the opposite side to a side of the metal foil on which the resin layer is formed to remove the metal foil exposed at the bottom of the opening in the resist layer.

17. A method for manufacturing a flexible wiring board comprising:

applying a coating solution containing a polyimide having an imidation degree of from 50 to 98 % on the side of a substrate having at least a metal wiring on which the metal wiring is provided;

drying the coating solution to form a resin layer applying a resist layer coating solution on a surface of the resin layer;

drying the resist layer coating solution to form a resist layer;

patterning the resist layer in a desired shape to form an opening;

preparing an etching solution comprising 3 to 65% by weight of alcohol, 10 to 55% by weight of alkali compound, and water in a weight of from 0.75 to 3.0 times a weight of the alkali compound, wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide; and

bringing the etching solution at 65 °C or more into 30 contact with the resin layer located at a bottom of the opening to etch the resin layer.

18. A method for manufacturing a flexible wiring board

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comprising

applying a coating solution containing a polyimide having an imidation degree of from 50 to 98 % on a surface of a metal foil;

drying the coating solution to form a resin layer; applying a resist layer coating solution on a surface of the resin layer;

drying the resist layer coating to form a resist layer; patterning the resist layer in a desired shape to form an opening;

preparing an etching solution comprising 3 to 65% by weight alcohol, 10 to 55% by weight alkali compound, and water in a weight of from 0.75 to 3.0 times a weight of the alkali compound wherein the alcohol comprises at least one selected from the group consisting of a diol containing from 3 to 6 carbon atoms and a triol containing from 4 to 6 carbon atoms and wherein the alkali compound comprises at least one selected from the group consisting of an alkali metal hydroxide and a quaternary ammonium hydroxide;

bringing the etching solution at 65 °C or more into contact with the resin layer located at the bottom of the opening to etch the resin layer; and

providing a resist layer having an opening at a desired position on the opposite side to a side of the metal foil on which the resin layer is formed to remove the metal foil exposed at a bottom of the opening in the resist layer.